

This country leads the world in job creation and growth, specifically because we embrace tax incentives and other pro-business policies. But Pillar Two will penalize businesses for taking advantage of pro-growth incentives, and no one will fare worse than the United States.

Here is the chart to make it easy for everyone to understand, and I invite my colleagues to take a good look at this. This is what the global minimum tax scheme will do to U.S. companies. This is what Pillar Two and the undertaxed profits rule will do to employers in your State—in everyone's State. This is what is going to happen. Take a look at this.

Global minimum tax, 39.6 percent of that is coming from companies that are here. They are in every one of our States—every single one—and 39.6 percent of this is coming from U.S. companies.

Is that fair? Is that equal?

Well, let's look at the numbers from the IMF. Let's look at what they are saying about that.

Now, when you look at global GDP, the U.S. portion of that is 24 percent, which means that this rule would impose a massively disproportionate tax burden on American companies. Remember, we are at 39.6 percent for American companies.

Well, the China slice is this little gray slice down here. It contributes 17.9 percent of the GDP, but they are only going to account for 7.6 percent of the income targeted by the UTPR. France, Germany, and other companies would account for much less compared to their share of the GDP.

This rule punishes growth and success, which is bad for investment. It is bad for people that depend on these companies. It is bad for our citizens and their paychecks, and it is a way to redistribute the wealth of the United States to other countries by constructing this.

I think this is a really bad deal.

Now, it also benefits our adversaries. The Chinese Communist Party is jumping for joy over these things because Beijing added some language to Pillar Two that exempts "state-owned" companies. The OECD guidelines define this, in the simplest terms, as an enterprise under some manner of state control—under some manner of state control—that offers goods or services for profit in the same manner a private operator would.

Well, under this definition, what enterprise in China isn't state owned?

If this seems like a win for communism, it is because it is. Under the proposed rule, the CCP, which has a stake in all of these companies in China—that is how you do business—they would be able to subsidize their own economy with foreign tax dollars while avoiding the additional tax burden.

Of course, we know what the CCP is doing with the profits that they are making. They are building up their

military. They are bullying Taiwan, the Philippines, the island nations, and putting 7 percent of their GDP in building up their military because they want to dominate us.

Well, business owners in Tennessee have been keeping an eye on these rules, and I haven't found anybody that thinks this thing is a good idea.

Redtape alone will dissuade businesses from investing here because the cost of compliance will not be worth the potential profit. This, of course, presents a problem because, right now, Tennessee is benefiting tremendously from direct foreign investment.

Here is a great example. SK Innovation's partnership with Ford Motor Company at the Blue Oval City plant in Haywood County is bringing thousands of jobs and millions of dollars of investment to West Tennessee. Blue Oval is already mired in redtape and in supply chain issues, courtesy of this administration.

If we allow Pillar Two to take hold and penalize this massive investment, Ford and SK Innovation and Tennessee workers will suffer, and so will the hundreds of suppliers, the small businesses, the skilled workers who are depending on these jobs to help a lot of these small businesses grow. We will see the price spread to the municipalities that are tackling the issues of expanding utilities, roads, and infrastructure. Local housing developers will take a hit. Many of these small businesses and businesses that were really planning to flourish will fail.

I find it disturbing that this administration will waste time spreading false claims about their legendary job creation skills while they write rules that are undermining the ability to do business.

I know that my colleagues on each side of the aisle are flabbergasted by this, because we all said as much during last week's Finance Committee hearing.

This country is on the verge of another economic disaster because this administration refuses to stand up for American companies—homegrown companies. Many of them started small, and they have grown.

Instead of fighting for counties like Haywood County, TN, the White House is serving up Haywood County's taxpayers on a silver platter. Why? To redistribute the wealth. Look at who is going to pay. Instead of fostering a competitive playing field, they are punishing businesses because they are successful—redistribute the wealth.

Look at this pie chart. Take it in. All this has done is shown the American people that they are not the Biden administration's priority. It is clear.

I yield the floor.

The PRESIDING OFFICER. The Senator from Indiana.

Mr. YOUNG. Madam President, I ask unanimous consent to speak for up to 8 minutes prior to the rollcall vote.

The PRESIDING OFFICER. Without objection, it is so ordered.

REMEMBERING CORPORAL MARION "WAYNE" SAUCERMAN

Mr. YOUNG. Cpl Marion "Wayne" Saucerman—there he is.

He graduated from Dugger High School in Sullivan County, IN, in 1943. Two days later, he joined the U.S. Marine Corps. This is a decision he made after he listened to reports of the attack on Pearl Harbor over the family radio in 1941.

Corporal Saucerman was ready to fight, and fight he did with great valor. In a year, he went from rural western Indiana to the volcanic beaches of Iwo Jima. He was part of an elite sniper platoon in the 24th Marine Regiment, 4th Marine Division.

As he and other marines approached the shore, the battle was so fierce, the marines could barely make out the smoke-shrouded island.

Days after landing, Corporal Saucerman and his 30-man platoon reached the frontlines. Only 10 returned. While Corporal Saucerman did not raise the Stars and Stripes on Mount Suribachi, he could see it waving high in the distance from his position down on the shoreline.

That American flag would not have flown over the island had Corporal Saucerman and his brother marines not been there fighting for it.

Weeks later, he led an operation to flush out Japanese riflemen who were hidden deep in caves. Wayne Saucerman was hit three times by enemy fire: a bullet to the right hand and two more in the left leg, one of which he carried the rest of his life.

The Purple Heart was Corporal Saucerman's reward for his bravery at Iwo Jima. The bullet in his leg was a lifelong reminder of the service to his country.

The sacrifices of those marines and sailors on Iwo Jima, men like Wayne Saucerman, saved the lives of 24,000 American air crewmen from a perilous fate in the waters of the Pacific and changed the tide of World War II. And then they came home. They built communities; they raised families; they continued to make history. In fact, for 35 years, Corporal Saucerman worked at Allison Transmission in Indianapolis, helping build the machines that took Americans across highways, into the air, and to the Moon.

Corporal Saucerman passed away on May 2. He was aged 97.

I rise today to give tribute to a life well lived in both heroic service to his country and dedicated service back home, a man who had great love for his family and friends and a Hoosier who was, in return, greatly loved.

His passing is a reminder that the ranks of our World War II veterans grow thinner by the day. They have saved civilization by simply doing their duty.

In what time we have, with what poor power each of us has, let us never forget or cease to thank these heroic veterans for doing their part.

Semper Fidelis.

I yield the floor.

NOMINATION OF BRADLEY N. GARCIA

Mr. DURBIN. Madam President, today, the Senate will vote to confirm Brad Garcia to the D.C. Circuit Court of Appeals.

Mr. Garcia is an accomplished appellate litigator and public servant whose breadth and depth of experience will make him an outstanding addition to the D.C. Circuit. A graduate of Johns Hopkins and Harvard Law School, Mr. Garcia began his career with clerkships for judges appointed by Presidents of both political parties, Judge Thomas Griffith on the D.C. Circuit and Justice Elena Kagan on the U.S. Supreme Court.

After his clerkships, Mr. Garcia joined the appellate practice of O'Melveny and Myers, where he ultimately became a partner. During his time at the firm, he drafted dozens of briefs in Federal and State appellate courts and delivered 13 appellate oral arguments, including one in the Supreme Court and 10 in the Federal courts of appeals.

Throughout his career, Mr. Garcia has demonstrated a strong commitment to pro bono work, advocating for clients in cases implicating the rights of immigrants and criminal defendants, reproductive freedoms, and free and fair elections. In three cases, the Fourth Circuit appointed Mr. Garcia either as amicus counsel or to represent indigent criminal defendants, a testament to his impartiality and effectiveness as an appellate attorney. Mr. Garcia currently serves as a Deputy Assistant Attorney General in the Justice Department's Office of Legal Counsel, where he has continued to demonstrate his commitment to public service and defending the rule of law.

If confirmed, Mr. Garcia will be the first Latino judge on the D.C. Circuit. He was rated "well qualified" by the ABA and has received support from leaders across the political spectrum, which reflects his well-established credibility in the legal community.

Mr. Garcia is an exemplary pick for the D.C. Circuit. I strongly support his nomination and urge my colleagues to join me in voting for his confirmation.

VOTE ON GARCIA NOMINATION

The PRESIDING OFFICER. The question is, Will the Senate advise and consent to the Garcia nomination?

Mr. CARDIN. Madam President, I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The clerk will call the roll.

The legislative clerk called the roll.

Mr. DURBIN. I announce that the Senator from Michigan (Ms. STABENOW) is necessarily absent.

Mr. THUNE. The following Senators are necessarily absent: the Senator from Wyoming (Mr. BARRASSO), the Senator from Arkansas (Mr. COTTON), the Senator from Kansas (Mr. MORAN), the Senator from Idaho (Mr. RISCH),

the Senator from Florida (Mr. RUBIO), and the Senator from South Carolina (Mr. SCOTT).

The result was announced—yeas 53, nays 40, as follows:

[Rollcall Vote No. 125 Ex.]

YEAS—53

Baldwin	Hassan	Peters
Bennet	Heinrich	Reed
Blumenthal	Hickenlooper	Rosen
Booker	Hirono	Sanders
Brown	Kaine	Schatz
Cantwell	Kelly	Schumer
Cardin	King	Shaheen
Carper	Klobuchar	Sinema
Casey	Lujan	Smith
Collins	Manchin	Tester
Coons	Markey	Van Hollen
Cortez Masto	Menendez	Warner
Duckworth	Merkley	Warnock
Durbin	Murkowski	Warren
Feinstein	Murphy	Welch
Fetterman	Murray	Whitehouse
Gillibrand	Ossoff	Wyden
Graham	Padilla	

NAYS—40

Blackburn	Grassley	Ricketts
Boozman	Hagerty	Romney
Braun	Hawley	Rounds
Britt	Hoeben	Schmitt
Budd	Hyde-Smith	Scott (FL)
Capito	Johnson	Sullivan
Cassidy	Kennedy	Thune
Cornyn	Lankford	Tillis
Cramer	Lee	Tuberville
Crapo	Lummis	Vance
Cruz	Marshall	Wicker
Daines	McConnell	Young
Ernst	Mullin	
Fischer	Paul	

NOT VOTING—7

Barrasso	Risch	Stabenow
Cotton	Rubio	
Moran	Scott (SC)	

The nomination was confirmed.

The PRESIDING OFFICER (Mr. HEINRICH). Under the previous order, the motion to reconsider is considered made and laid upon the table, and the President will be immediately notified of the Senate's action.

The Senator from Ohio.

NATIONAL POLICE WEEK

Mr. BROWN. Mr. President, each year during Police Week, we honor the law enforcement officials who make the ultimate sacrifice in service to their communities, to our State, and to our country.

This year, we will add the names of five Ohioans to the National Law Enforcement Memorial, all who laid their lives down last year: Deputy Sheriff Daniel Kin, Deputy Sheriff Matthew Eugene Yates, Police Officer Dominic Francis, Agent John Dale Stayrook, Deputy Sheriff Terrence Nicholas Bate.

Sadly, we already know of one more name that will be added to the memorial next year: Officer Timothy James Unwin III of the Springfield Township Police Department.

Each one of these losses is a tragedy for a family, for a community, for their fellow officers. These Ohioans' lives are a reminder of the ideals we should strive for. We need officers who are true public servants in the best sense of the word, people who give themselves to their communities. And these Ohioans gave so much.

In their memory, I want to reminisce for a moment about each of them and

tell my colleagues why this is so important and who these public servants were.

Deputy Sheriff Daniel J. Kin was a devoted husband and father to two young children. He was known for his easygoing personality and being a colleague and friend whom everyone could count on.

Deputy Kin was a Sandusky native—a community on Lake Erie—and helped his father run their family farm in his free time. He gave his life while serving as deputy sheriff at the Wyandot County Sheriff's Office.

Deputy Matthew Eugene Yates served his community for 15 years at the Clark County Sheriff's Office as a member of their special operations team. His colleagues remember Deputy Yates for his joy but also his strength and his bravery. He mentored younger deputies and children in their community.

Our thoughts are with his wife, his daughter, his stepsons, and his father, who also served in the Clark County Sheriff's Office—a long history of public service in that family.

Police Officer Dominic M. Francis grew up in Bluffton, OH, and returned home to join the Bluffton Police Department after playing football at the University of Findlay and serving at the Findlay Police Department and the Hancock County Sheriff's Office. Officer Francis received the Officer of the Year award twice, multiple letters of commendation, the Chief's Leadership Award, and the Bluffton Police Department Lifesaving Award. He was honored by Mothers Against Drunk Drivers as Top Cop and earned the Ohio EMS Star of Life multiple times. He loved spending time with his wife and two children at Indian Lake and served in law enforcement for 19 years.

In honor of his memory, a portion of I-95 that runs near Bluffton has been renamed the "Officer Dominic Francis Memorial Highway."

Agent John Dale Stayrook was a dedicated husband, father, and grandfather and devoted to the communities he served. He worked with the Medina County Drug Task Force, Northeast Ohio, and the Medway Drug Enforcement Agency, serving for 19 years. He enjoyed woodworking and spending time in nature with his family and his friends.

In February 2022, Agent Stayrook passed away after contracting COVID-19 in the line of duty.

Deputy Terrance Nicholas Bateman was a Cleveland native and—it is difficult—often a Cleveland sports fan who served with Franklin County Sheriff's Office for 25 years. Deputy Sheriff Bateman was well-respected and adored in his community. He supported his colleagues and always had a kind word to offer. He loved cooking for family and friends—his wife, his five daughters, and two sons and two brothers.

We can't begin to repay the debt we owe these officers and all these families, but we can work to protect more